

TABLE OF CONTENTS

Introduction	1
Section 1 - Economic Forecast	3
Executive Summary	5
National Forecast Description	8
Idaho Forecast Description	14
Alternative Forecasts.....	20
Section 2 - Revenue Projections.....	23
Description of Individual Revenue Sources.....	23
General Fund Revenue Summary.....	24
Individual Income Tax.....	27
Corporate Income Tax	30
Sales Tax.....	32
Cigarette Tax	34
Tobacco Tax	36
Beer Tax	38
Wine Tax	40
Liquor Surcharge.....	42
Kilowatt-Hour Tax	43
Mine License Tax.....	44
Interest Earnings.....	45
Court Fees and Fines.....	45
Insurance Premium Tax	46
Alcoholic Beverage Licenses	47
Unclaimed Property	47
UCC Filings.....	48
Estate and Transfer Tax	48
Other Departments and Transfers.....	49
Miscellaneous Revenues.....	51
Section 3 - Tax Structure	53
Introduction	55
Individual and Corporate Income Tax.....	57
Sales and Use Tax	59
Fiscal Summary Table	62
Tax Structure Detail	64
Individual and Corporate Income Tax.....	64
Sales and Use Tax	72
Cross Reference Table	85
In <i>General Fund Revenue Book Order</i>	85
In <i>Idaho Code Order</i>	88